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**Employee's Withholding Allowance Certificate**

New York State • City of New York • City of Yonkers

IT-2104

Print or type	First name and middle initial	Last name	Your social security number
	Permanent mailing address (number and street or rural route)	Apartment number	☐ Single/Head of household ☐ Married
	City, village, or post office	State	ZIP code
			☐ Married, but withhold at higher single rate Note: If married but legally separated, check the Single/Head of household box.

Complete the worksheet on page 3 before making any entries.

1 Total number of allowances you are claiming for New York State and the city of Yonkers, if applicable (from line 19)	1.
2 Total number of allowances for city of New York (from line 30)	2.

Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.

3 New York State amount	3.
4 City of New York amount	4.
5 City of Yonkers amount	5.

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
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Penalty — A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employer's name and address (Employer: complete this section only if you must send a copy of this form to the New York State Tax Department.)	Employer identification number
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Employers only: Please check the appropriate box(es) to indicate why you are sending a copy of this form to New York State:

- ☐ Employee is a new hire
- ☐ Employee claims more than 14 exemption allowances for New York State

Need help?**Internet access:** www.nystax.gov

Access our Answer Center for answers to frequently-asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.

**Fax-on-demand forms:** Forms are

available 24 hours a day,
7 days a week.

1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Refund status: (electronically filed) 1 800 353-0708
(direct deposit) 1 800 321-3213
(all others) 1 800 443-3200

Personal Income Tax Information Center: 1 800 225-5829

From areas outside the U.S. and
outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Instructions

Changes for 2004

The *additional withholding per week* dollar amounts and the number of allowances in Chart I and Chart II on page 4 of the instructions for this form have been revised for tax year 2004. If you filed a 2003 Form IT-2104 (dated 6/03) based on the tax rate increase effective for tax year 2003, and you used Chart I or Chart II on page 4 of the 2003 Form IT-2104 to compute an additional dollar amount to claim on lines 3, 4, or 5 of Form IT-2104, you should complete a new 2004 Form IT-2104 and give it to your employer.

Who should file this form

The certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different than on federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.
- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$100,000 or more during the tax year.
- The total income of you and your spouse has increased to \$100,000 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

Employee: detach and give the first page to your employer; keep pages 3 and 4 for your records.

Exemption from withholding

You cannot use this Form IT-2104 to claim exemption from withholding.

To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,000.

Withholding allowances

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the

number of withholding allowances you compute in Part I and Part III on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. **If you claim more than 14 allowances**, your employer **must** send a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1, 2, 19, or 30, and your employer cannot accommodate negative allowances, **enter "0"** and see *Additional dollar amount(s)* below.

Income from sources other than wages — If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of non-wage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher*, or see *Need help?* on page 1.

Other credits (Worksheet line 12) — If you will be eligible to claim any credits other than the credits listed, such as an investment tax credit, you may claim additional allowances as follows:

- If you expect your New York adjusted gross income to be less than \$50,000, divide the amount of the expected credit by 60 and enter the result (round to the nearest whole number) on line 12.
- If you expect your New York adjusted gross income to be more than \$50,000, divide the amount of the expected credit by 70 and enter the result (round to the nearest whole number) on line 12.

Example: You expect your New York adjusted gross income to exceed \$50,000. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 70. $160/70 = 2.2857$. The additional withholding allowance(s) would be 2. Enter "2" on line 12.

Married couples with both spouses working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each check the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 19 and line 30 (if applicable) between you and your working spouse. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If the total income of you and your spouse is between \$100,000 and \$400,000, use Chart I to compute the number of allowances to transfer to Part I, line 18, and if applicable, Chart II, to compute the number of allowances to transfer to Part III, line 29. If the total income of you and your spouse is greater than \$150,000, but your taxable income is less than \$150,000, use the *\$145,000 to \$150,000* column in Chart I to compute the number of allowances to transfer to Part I, line 18.

Taxpayers with more than one job — If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero

allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, reduce the number of allowances by two on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

Single taxpayers or heads of household — If you are a single taxpayer or head of household and your total income is \$100,000 or more, use Chart I to compute the number of allowances to transfer to Part I, line 18, and if applicable, Chart II to compute the number of allowances to transfer to Part III, line 29. Substitute the words *higher paying job for higher wage earner* within the charts.

Dependents — If you are a dependent of another taxpayer and expect your income to exceed \$3,000, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

Heads of households with only one job — If you will use the head-of-household filing status on your state income tax return, check the *Single/Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on Part I, line 13.

Married couples with only one spouse working — If your spouse does not work and has no income subject to state income tax, check the *Married* box on the front of the certificate. You may also wish to claim two additional allowances on Part I, line 14.

Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances using the worksheets on page 3 and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional \$2 of tax withheld per week for New York State withholding on line 3, and an additional \$1 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 5% (0.05) of the New York State amount for additional withholding for the city of Yonkers on line 5.

Note: If you are requesting your employer withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount as determined by these instructions or by using the charts on page 4 is accurate for a weekly payroll. Therefore, if you are paid other than weekly, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed using the worksheet(s) on page 3.

Avoid underwithholding

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may have a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

Employee's Withholding Allowance Certificate Worksheet

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Part I – Complete this part to compute your withholding allowances for New York State and the city of Yonkers (line 1).

6 Enter the number of dependents that you will claim on your state return (<i>do not include yourself or, if married, your spouse</i>)	6. _____
For lines 7, 8, and 9, enter "1" for each credit you expect to claim on your state return.	
7 College tuition credit	7. _____
8 New York State household credit	8. _____
9 Real property tax credit	9. _____
For lines 10 and 11, enter "3" for each credit you expect to claim on your state return.	
10 Child and dependent care credit	10. _____
11 Earned income credit	11. _____
12 Other credits (<i>see instructions</i>)	12. _____
For lines 13 and 14, enter "2" if either situation applies.	
13 Head of household status and only one job	13. _____
14 Married couples with only one spouse working and only one job	14. _____
15 Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ _____. Divide this estimate by \$1,000. Drop any fraction and enter the number	15. _____
16 If you expect to itemize deductions on your state tax return, complete Part II below and enter the number from line 25. All others enter "0"	16. _____
17 Add lines 6 through 16	17. _____
18 If you are single or head of household, or married with both spouses working, and your total income is between \$100,000 and \$400,000, enter the appropriate number from Chart I on page 4. All others enter "0"	18. _____
19 Subtract line 18 from line 17. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter "0" here and on line 1 and see <i>Additional dollar amounts</i> in the instructions. (If you have more than one job, or if you and your spouse both work, see instructions.)	19. _____

Part II – Complete this part only if you expect to itemize deductions on your state return.

20 Enter your estimated federal itemized deductions for the tax year	20. _____
21 Enter your estimated state, local, and foreign income taxes included on line 20	21. _____
22 Subtract line 21 from line 20	22. _____
23 Based on your federal filing status, enter the applicable amount from the table below	23. _____

Standard deduction table

Single (cannot be claimed as a dependent)	\$ 7,500	Qualifying widow(er)	\$14,600
Single (can be claimed as a dependent)	\$ 3,000	Married filing jointly	\$14,600
Head of household	\$10,500	Married filing separate returns	\$ 6,500

24 Subtract line 23 from line 22 (<i>if line 23 is larger than line 22, enter "0" here and on line 16 above</i>)	24. _____
25 Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above	25. _____

Part III – Complete this part to figure your withholding allowances for the city of New York (line 2).

26 Enter the amount from line 6 above	26. _____
27 Add lines 13 through 16 above and enter total here	27. _____
28 Add lines 26 and 27	28. _____
29 If you are single or head of household, or married with both spouses working, and your total income is between \$150,000 and \$400,000, enter the appropriate number from Chart II on page 4. All others enter "0"	29. _____
30 Subtract line 29 from line 28. Enter the result, including negative amounts, here and on line 2. If your employer cannot accommodate negative allowances, enter "0" here and on line 2 and see <i>Additional dollar amounts</i> in the instructions. (If you have more than one job, or if you and your spouse both work, see instructions.)	30. _____

Chart I — New York State and city of Yonkers withholding allowances

Chart I is for married couples with both spouses working and single taxpayers or heads of household whose total income is between \$100,000 and \$400,000. Use this chart to compute either the number of allowances to transfer to Part I, line 18, or the dollar amount to transfer to line 3 of Form IT-2104 to request additional withholding. All others do not have to use this chart.

Chart I										
Total income:	\$100,000 to 105,000	\$105,000 to 110,000	\$110,000 to 115,000	\$115,000 to 120,000	\$120,000 to 125,000	\$125,000 to 130,000	\$130,000 to 135,000	\$135,000 to 140,000	\$140,000 to 145,000	\$145,000 to 150,000
Allowances for higher wage earner with wages under \$90,000 — additional withholding per week	1	2	3	5	6	7	8	9	10	11
Allowances for higher wage earner with wages between \$90,000 and \$100,000 — additional withholding per week	1	1	2	3	4	5	6	7	8	9
Allowances for higher wage earner with wages between \$100,000 and \$110,000 — additional withholding per week	1	1	1	2	3	4	5	6	7	8
Allowances for higher wage earner with wages between \$110,000 and \$120,000 — additional withholding per week	1	1	1	2	2	3	4	5	6	7
Allowances for higher wage earner with wages between \$120,000 and \$130,000 — additional withholding per week				3	2	3	3	4	5	6
Allowances for higher wage earner with wages between \$130,000 and \$140,000 — additional withholding per week						3	3	4	4	5
Allowances for higher wage earner with wages between \$140,000 and \$150,000 — additional withholding per week							3	4	4	5

Chart I (continued)

	Total income:	\$150,000 to 160,000	\$160,000 to 170,000	\$170,000 to 180,000	\$180,000 to 190,000	\$190,000 to 200,000	\$200,000 to 220,000	\$220,000 to 240,000	\$240,000 to 260,000	\$260,000 to 280,000	\$280,000 to 300,000	\$300,000 to 320,000	\$320,000 to 340,000	\$340,000 to 360,000	\$360,000 to 380,000	\$380,000 to 400,000
Allowances for higher wage earner with wages under \$90,000 — additional withholding per week		15	18	21	24	27	27	27	27	27	27	27	27	27	27	27
Allowances for higher wage earner with wages between \$90,000 and \$110,000 — additional withholding per week		\$19.00	\$23.00	\$27.00	\$31.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
Allowances for higher wage earner with wages between \$110,000 and \$120,000 — additional withholding per week		\$18.00	\$22.00	\$26.00	\$30.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00
Allowances for higher wage earner with wages between \$120,000 and \$130,000 — additional withholding per week		\$16.00	\$20.00	\$24.00	\$28.00	\$32.00	\$34.00	\$33.00	\$33.00	\$33.00	\$33.00	\$33.00	\$33.00	\$33.00	\$33.00	\$33.00
Allowances for higher wage earner with wages between \$130,000 and \$150,000 — additional withholding per week		\$15.00	\$19.00	\$23.00	\$27.00	\$31.00	\$33.00	\$33.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00	\$32.00
Allowances for higher wage earner with wages between \$150,000 and \$160,000 — additional withholding per week		\$9.00	\$16.00	\$20.00	\$24.00	\$28.00	\$30.00	\$32.00	\$30.00	\$31.00	\$20.00	\$19.00	\$19.00	\$19.00	\$19.00	\$19.00
Allowances for higher wage earner with wages between \$160,000 and \$170,000 — additional withholding per week			\$9.00	\$16.00	\$20.00	\$24.00	\$26.00	\$28.00	\$30.00	\$29.00	\$15.00	\$15.00	\$13.00	\$13.00	\$13.00	\$13.00
Allowances for higher wage earner with wages between \$170,000 and \$180,000 — additional withholding per week				\$9.00	\$16.00	\$20.00	\$22.00	\$24.00	\$26.00	\$26.00	\$14.00	\$14.00	\$13.00	\$10.00	\$10.00	\$10.00
Allowances for higher wage earner with wages between \$180,000 and \$190,000 — additional withholding per week					\$9.00	\$16.00	\$18.00	\$20.00	\$22.00	\$24.00	\$13.00	\$12.00	\$10.00	\$7.00	\$7.00	\$7.00
Allowances for higher wage earner with wages between \$190,000 and \$200,000 — additional withholding per week						\$9.00	\$14.00	\$16.00	\$18.00	\$20.00	\$11.00	\$11.00	\$10.00	\$7.00	\$3.00	\$3.00
Allowances for higher wage earner with wages between \$200,000 and \$210,000 — additional withholding per week							\$5.00	\$6.00	\$8.00	\$9.00	\$10.00	\$9.00	\$9.00	\$7.00	\$3.00	\$0.00
Allowances for higher wage earner with wages between \$210,000 and \$220,000 — additional withholding per week								\$10.00	\$12.00	\$16.00	\$17.00	\$17.00	\$16.00	\$12.00	\$6.00	\$0.00

Chart II — City of New York withholding allowances

Chart II is for married couples with both spouses working and single taxpayers or heads of household whose total income is between \$150,000 and \$400,000. Use this chart to compute either the number of allowances to transfer to Part III, line 29, or the dollar amount to transfer to line 4 of Form T-2104 to request additional withholding. All others do not have to use this chart.

[illegible]